



Department of the Treasury
Internal Revenue Service
Tax Exempt and Government Entities
P.O. Box 2508
Cincinnati, OH 45201

MORGANS POINT RESORT ECONOMIC
DEVELOPMENT CORPORATION
8 MORGANS POINT BLVD
MORGANS POINT RESORT, TX 76513

Date:
09/19/2023
Employer ID number:
92-1748879
Person to contact:
Name: Mrs. Moll-Malone
ID number: 31262
Telephone: 877-829-5500
Accounting period ending:
September 30
Form 990/990-EZ/990-N required:
Yes
Effective date of exemption:
March 16, 2023
Contribution deductibility:
No
Addendum applies:
No
DLN:
26053475005733

Dear Applicant:

We're pleased to tell you we determined you're exempt from federal income tax under Internal Revenue Code (IRC) Section 501(c)(4). This letter could help resolve questions on your exempt status. Please keep it for your records.

Donors cannot deduct contributions they make to you under IRC Section 170(c)(2).

If we indicated at the top of this letter that you're required to file Form 990/990-EZ/990-N, our records show you're required to file an annual information return (Form 990 or Form 990-EZ) or electronic notice (Form 990-N, the e-Postcard). If you don't file a required return or notice for three consecutive years, your exempt status will be automatically revoked.

If we indicated at the top of this letter that an addendum applies, the enclosed addendum is an integral part of this letter.

For important information about your responsibilities as a tax-exempt organization, go to www.irs.gov/charities. Enter "4221-NC" in the search bar to view Publication 4221-NC, Compliance Guide for Tax-Exempt Organizations (Other than 501(c)(3) Public Charities and Private Foundations), which describes your recordkeeping, reporting, and disclosure requirements.

Sincerely,

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements



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Dear Applicant:

We recognized your exempt status as of the date you submitted your application for exemption.

We are not granting your request for an earlier effective date because you didn't establish that you meet the criteria for relief under Treasury Regulation Section 301.9100-3.

Specifically, granting your request would result in your exempt status being automatically revoked under Internal Revenue Code Section 6033(j)(1), effective before the application date. See Revenue Procedure 2021-5 (updated annually).

If you have questions, please contact the person whose name and telephone number are shown at the top of this letter.

Sincerely,

Stephen A. Martin
Director, Exempt Organizations
Rulings and Agreements